



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
NEW YORK REGIONAL OFFICE
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ROOM 400
NEW YORK, NEW YORK 10281-1022

January 13, 2016

Via ECF and Facsimile (212-805-7920)

Hon. Shira A. Scheindlin
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10007-1312

Re: SEC v. Adondakis et al., 12 Civ. 0409 (SAS)

Dear Judge Scheindlin:

On behalf of Plaintiff Securities and Exchange Commission, this letter responds to the letter motion filed today by defendant Danny Kuo seeking to vacate the judgment entered against him.

In light of the particular circumstances of this matter, the Commission does not oppose Mr. Kuo's letter motion. We note, however, that our position on his letter motion should not be construed to indicate agreement with all of the arguments contained in it.

We are available to discuss these issues further at the Court's convenience. The undersigned can be reached at 212-336-0161 or satwalekars@sec.gov.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "SMS" followed by a horizontal line.

Sandeep Satwalekar
Senior Counsel

cc: All Counsel (via ECF)